

IC 6-9

ARTICLE 9. INNKEEPER'S TAXES; OTHER LOCAL TAXES

IC 6-9-1

Chapter 1. St. Joseph County Innkeeper's Tax

IC 6-9-1-1

"Board of managers" defined

Sec. 1. As used in this chapter, "board of managers" means the special funds board of managers created under section 2 of this chapter. *(Formerly: Acts 1972, P.L.58, SEC.1.) As amended by P.L.74-1988, SEC.1.*

IC 6-9-1-2

Special funds board of managers; creation in certain counties; membership; compensation

Sec. 2. (a) In a county having a population of more than two hundred thousand (200,000) but less than three hundred thousand (300,000), there is hereby created on and after January 1, 1973, a special funds board of managers.

(b) The board of managers shall be composed of eleven (11) members as follows:

(1) Six (6) appointed by the mayor of the city having the largest population in the county, one (1) of whom shall be from the hotel motel industry.

(2) Three (3) appointed by the mayor of the city having the second largest population in the county, one (1) of whom may be from the hotel motel industry.

(3) Two (2) appointed by the board of county commissioners of such county, one (1) of whom shall be from the hotel motel industry.

(c) Except for the members first appointed, each member of the board of managers shall serve for a term of two (2) years commencing on the fifteenth day of the January following their appointment and until their successors are appointed and are qualified.

(d) The two (2) members first appointed by the board of commissioners shall serve from the date of their appointment staggered terms as follows:

(1) One (1) to January 15 of the year following the appointment.

(2) One (1) to January 15 of the second year following the appointment.

(e) Three (3) of the members first appointed by the mayor of the city having the largest population in the county and the three (3) members first appointed by the mayor of the city having the second largest population in the county shall serve from the date of their appointment as follows:

(1) One (1) appointed by each mayor to January 15 of the year following the appointment.

(2) Two (2) appointed by each mayor to January 15 of the second

year following their appointment.

(f) The three (3) remaining members first appointed by the mayor of the city having the largest population in the county shall serve to January 15 of the second year following their appointment.

(g) At the end of the term of any member of the board of managers, the person or body making the original appointment may reappoint such person whose term has expired or appoint a new member for a full two (2) year term.

(h) If a vacancy occurs in the board of managers during any term, a successor for the vacancy shall be appointed by the person or body making the original appointment, and such successor shall serve for the remainder of the vacated term.

(i) Any member of the board of managers may be removed for cause by the person or body making the original appointment.

(j) No more than two (2) members of the board of managers appointed by the mayor of the city with the second largest population in the county shall be of the same political party. No more than three (3) of the board of managers appointed by the mayor of the city having the largest population in the county shall be of the same political party.

(k) Each member of the board of managers, before entering upon his duties, shall take and subscribe an oath of office in the usual form, to be endorsed upon his certificate of appointment, which shall be promptly filed with the clerk of the circuit court of the county. Each member of the board of managers must be a resident of the county during his entire term. Such member shall receive no salary, but shall be entitled to reimbursement for any expenses necessarily incurred in the performance of his duties.

(Formerly: Acts 1972, P.L.58, SEC.1.) As amended by Acts 1980, P.L.62, SEC.1; P.L.12-1992, SEC.31.

IC 6-9-1-3

Meetings; election of officers; quorum

Sec. 3. Promptly after the fifteenth day of January of each year, the board of managers shall hold a meeting for the purpose of organization. They shall choose one of their members president, another vice-president, another secretary and another treasurer, who shall perform the duties pertaining to those offices. Such officers first so chosen shall serve from the date of their election until their successors are elected and qualified. The members shall be authorized to adopt such by-laws, rules and regulations as they may deem necessary for the proper conduct of their proceedings, the carrying out of their duties and the safeguarding of the funds and the property entrusted to their care. A majority of the board of managers shall constitute a "quorum", and the concurrence of a majority of the board of managers shall be necessary to authorize any action.

(Formerly: Acts 1972, P.L.58, SEC.1.)

IC 6-9-1-4

Management of funds

Sec. 4. All funds coming into possession of the board of managers shall be deposited, held secured or invested and paid in accordance

with the general laws of the state relating to the handling of public funds. The handling and expenditure of funds coming into possession of the board of managers shall be subject to audit and supervision by the state board of accounts.

(Formerly: Acts 1972, P.L.58, SEC.1.)

IC 6-9-1-5

Tax levy; rate; payment and collection; exemption

Sec. 5. (a) In a county having a population of more than two hundred thousand (200,000) but less than three hundred thousand (300,000), there shall be levied each year a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin. Such tax shall be at the rate of six percent (6%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on such persons by IC 6-2.5. The tax shall be reported on forms approved by the county treasurer, and shall be paid quarterly to the county treasurer not more than twenty (20) days after the end of the quarter in which the tax is collected. All provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, exemptions, and definitions apply to the imposition of the tax imposed by this section except as otherwise provided by this chapter, and except that the county treasurer, and not the department of state revenue, is responsible for administration of the tax. All provisions of IC 6-8.1 apply to the county treasurer with respect to the tax imposed by this section in the same manner that they apply to the department of state revenue with respect to the other listed taxes under IC 6-8.1-1-1.

(b) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

(Formerly: Acts 1972, P.L.58, SEC.1.) As amended by Acts 1977, P.L.91, SEC.1; Acts 1979, P.L.82, SEC.1; P.L.97-1983, SEC.5; P.L.12-1992, SEC.32; P.L.49-1994, SEC.1; P.L.67-1997, SEC.1.

IC 6-9-1-6

Convention and exhibition center fund

Sec. 6. (a) As used in this section, "fund" refers to the convention and exhibition center fund.

(b) As used in this section, "primary capital improvement" means a capital improvement in the nature of a convention and exhibition center for which the majority of the money deposited in the fund in calendar year 1993 was used.

(c) The tax revenues collected by the county treasurer under section 5 of this chapter shall be deposited quarterly in the convention and exhibition center fund.

(d) Money in the fund shall be expended by the board of managers to:

- (1) finance, construct, improve, equip, operate, promote, and maintain any capital improvement in the nature of a convention and exhibition center;

- (2) renovate, equip, operate, and maintain any existing structure which may be used as a convention and exhibition center;
- (3) refund bonds issued for a purpose described in subdivisions (1) through (2), make lease payments incurred, or retire bonds issued to finance, construct, improve, or equip a capital project described in this section;
- (4) promote tourism; or
- (5) any other purpose described in this section.

(e) The board of managers shall expend money in the fund that is not used to operate a facility or make payments under a lease agreement in the following order of priority:

- (1) First, to preserve and enhance the physical condition and economic competitiveness of the primary capital improvement, including the establishment of reasonable reserves.
- (2) Second, for capital improvements to support, supplement, or enhance the utilization of the primary capital improvement and for tourism promotion. However, the capital improvements to which this subdivision applies must be managed directly or ultimately by the governing body of the primary capital improvement.

(f) The board of managers is authorized to enter into lease arrangements with governmental or private agencies for the purpose of using the facilities for convention, civic, or exhibition activities. The convention and exhibition center fund may be obligated by the board of managers and used for the purpose of paying any amount agreed upon in said lease agreement with governmental or private agencies.

(g) With respect to obligations to refund or retire bonds or loans issued or make lease payments incurred for a purpose described in this section, the general assembly covenants with the holders of these obligations that:

- (1) this chapter will not be repealed or amended in any manner that will adversely affect the imposition or collection of the portion of the tax imposed under this chapter that is authorized to be expended for an obligation; and
- (2) this chapter will not be amended in any manner that will change the purpose for which the revenues from the tax imposed under this chapter;

as long as the payment of any of those obligations is outstanding.

(Formerly: Acts 1972, P.L.58, SEC.1; Acts 1975, P.L.197, SEC.13.) As amended by Acts 1980, P.L.62, SEC.2; P.L.97-1983, SEC.6; P.L.49-1994, SEC.2.

IC 6-9-1-7

Proposed budget; approval

Sec. 7. The board of managers shall prepare a proposed budget for each calendar year covering its projected operating expenses, its estimated income, and reasonable reserves. At the same time, the board shall prepare a report on the cost effectiveness of expenditures for operating subsidies and promotion programs and submit the report with the proposed budget. The board of managers shall submit its proposed budget to the county council. The county council shall review the

board's proposed budget, and the county council shall either approve, increase, or decrease the board's proposed budget. However, the county council may not increase or decrease the board's proposed budget unless two-thirds (2/3) of the members of the county council vote in favor of the increase or decrease. The board's proposed budget as approved, increased, or decreased by the county council is the board's budget for the calendar year. The board of managers may not make an expenditure which is not provided for in the budget as approved, increased, or decreased by the county council, unless the additional expenditure is approved by the county council.

As added by Acts 1977, P.L.91, SEC.2. Amended by P.L.49-1994, SEC.3.